

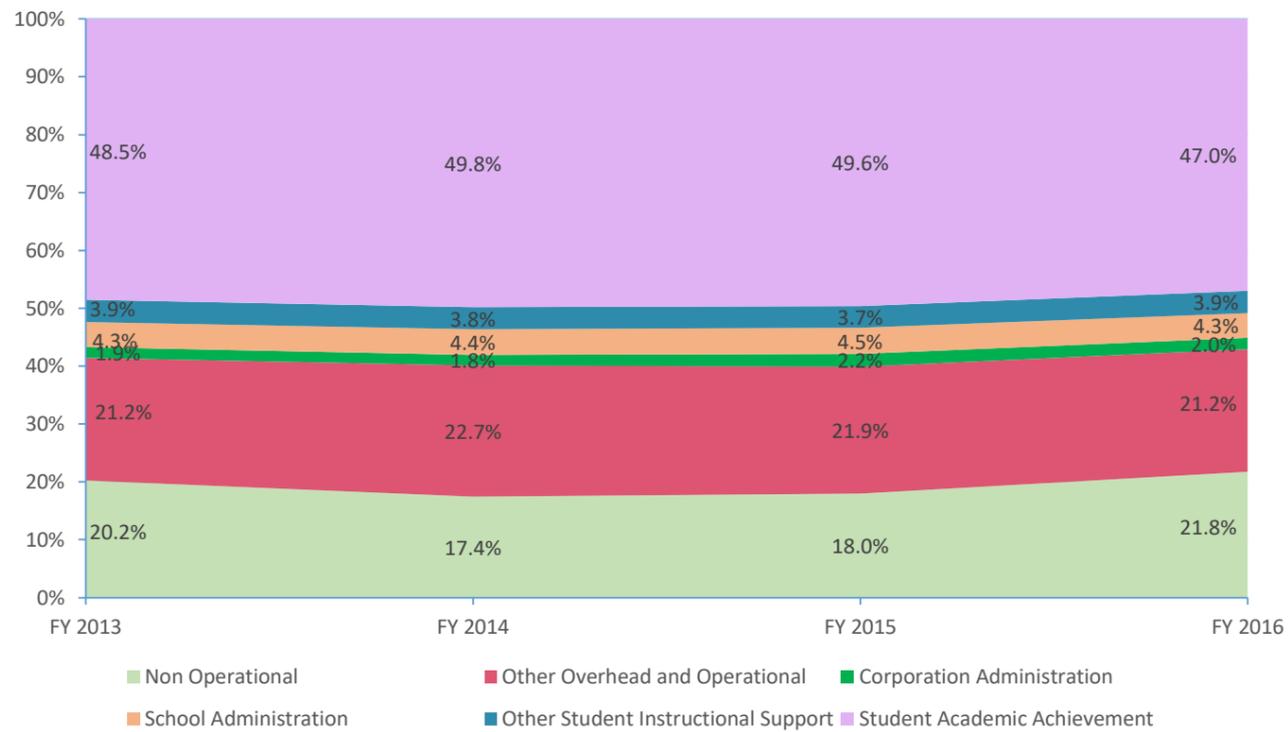
**School Corporation Expenditures by Account
Biannual Financial Report Data
Warrick County School Corp (8130)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$41,235,816	52.4%	\$44,317,241	48.6%	\$46,526,581	48.5%	\$47,546,390	49.8%	\$48,556,860	49.6%	\$48,591,087	47.0%
Student Instructional Support	\$4,155,022	5.3%	\$5,030,997	5.5%	\$7,844,021	8.2%	\$7,882,493	8.3%	\$8,083,027	8.3%	\$8,396,571	8.1%
Total	\$45,390,838	57.7%	\$49,348,238	54.1%	\$54,370,602	56.7%	\$55,428,883	58.1%	\$56,639,886	57.9%	\$56,987,658	55.1%

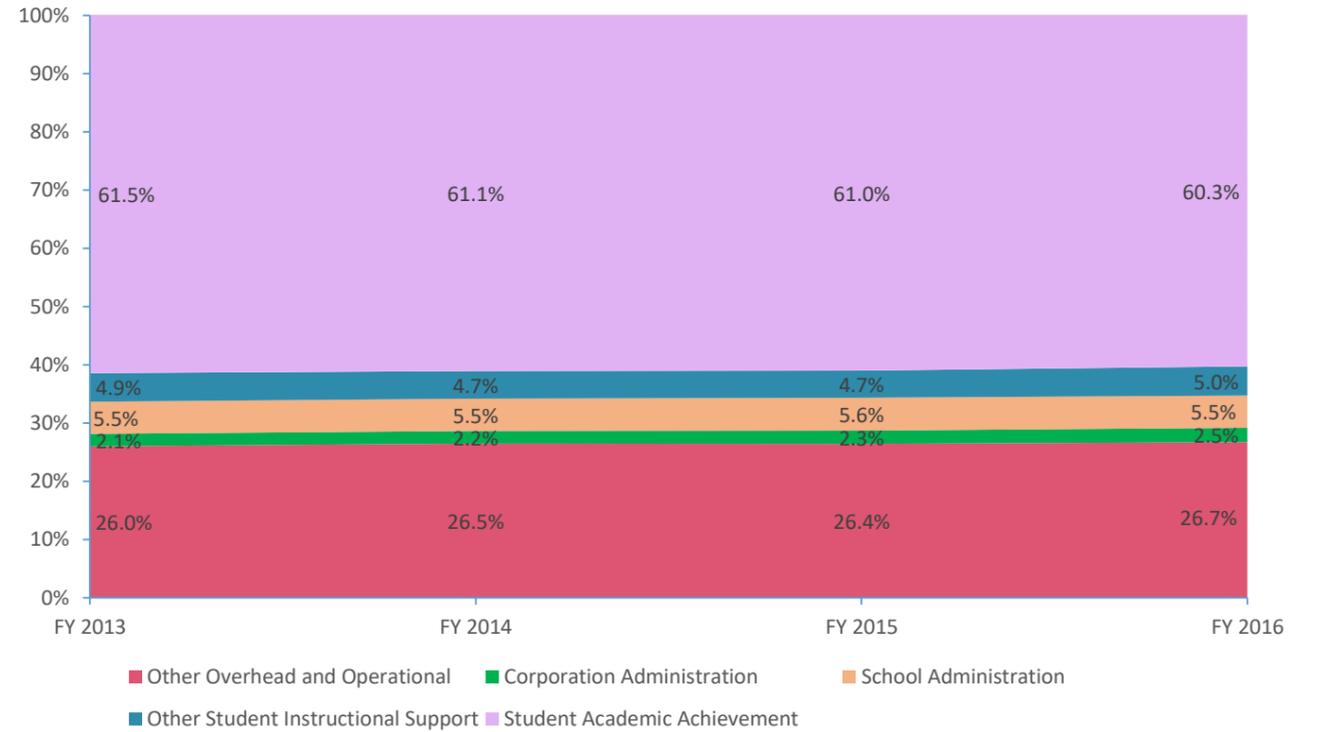
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$16,219,886	20.6%	\$20,251,449	22.2%	\$22,101,887	23.1%	\$23,369,064	24.5%	\$23,620,564	24.1%	\$23,948,448	23.2%
Non Operational	\$17,087,945	21.7%	\$21,558,987	23.6%	\$19,408,256	20.2%	\$16,656,439	17.4%	\$17,587,913	18.0%	\$22,500,754	21.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$33,307,831	42.3%	\$41,810,437	45.9%	\$41,510,143	43.3%	\$40,025,503	41.9%	\$41,208,477	42.1%	\$46,449,203	44.9%

Grand Total	\$78,698,669		\$91,158,674		\$95,880,745		\$95,454,385		\$97,848,363		\$103,436,861	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Warrick County School Corp (8130)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$2,241,675	\$2,236,904	NA	NA	-0.2%
11100	Regular Programs	Elementary	\$13,388,937	\$17,303,417	\$14,832,161	\$15,013,702	12.1%	-13.2%	1.2%
11200	Regular Programs	Middle/Junior High	\$3,090,682	\$4,571,828	\$8,574,667	\$9,165,969	196.6%	100.5%	6.9%
11300	Regular Programs	High School	\$8,818,579	\$12,359,756	\$12,507,544	\$12,552,532	42.3%	1.6%	0.4%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$73,646	\$180,976	\$0	\$0	-100.0%	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$261,224	\$492,342	\$344,473	\$296,182	13.4%	-39.8%	-14.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$14,719	\$17,303	\$21,686	\$28,509	93.7%	64.8%	31.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$245,992	\$357,878	\$345,163	\$341,742	38.9%	-4.5%	-1.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$279,809	\$379,933	\$0	\$0	-100.0%	-100.0%	NA
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$61,250	\$79,649	\$1,172,786	\$1,252,713	1945.2%	1472.8%	6.8%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$12,173	\$18,219	\$0	\$0	-100.0%	-100.0%	NA
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$94,091	\$100,071	NA	NA	6.4%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$93,451	\$98,025	NA	NA	4.9%
12350	Special Programs	Physical Impairment - Homebound	\$115,736	\$144,946	\$76,222	\$75,534	-34.7%	-47.9%	-0.9%
12420	Special Programs	Emotional Disabilities - All Others	\$16,685	\$25,956	\$700,387	\$630,849	3681.0%	2330.4%	-9.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$390,944	\$556,112	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$39,663	\$17,451	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$888,787	\$1,187,271	\$2,675,896	\$2,619,440	194.7%	120.6%	-2.1%
12710	Special Programs	Equal Opportunity At Risk	\$346,868	\$481,986	\$510,266	\$525,296	51.4%	9.0%	2.9%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$305,471	\$258,172	NA	NA	-15.5%
12900	Special Programs	Other Special Programs	\$12,454	\$0	\$13,922	\$22,716	82.4%	NA	63.2%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$4,535	\$0	\$0	\$0	-100.0%	NA	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$15,482	\$27,165	\$34,337	\$35,348	128.3%	30.1%	2.9%
14300	Summer School Programs	High School	\$125,574	\$139,336	\$128,381	\$94,948	-24.4%	-31.9%	-26.0%
16100	Remediation	Remediation Testing	\$376,072	\$443,346	\$335,572	\$239,314	-36.4%	-46.0%	-28.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$342,337	\$217,075	\$244,847	NA	-28.5%	12.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,148,552	\$2,671,098	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$219,642	\$177,588	\$246,165	\$257,672	17.3%	45.1%	4.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$199,039	\$197,942	\$127,157	\$116,604	-41.4%	-41.1%	-8.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$5,509	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$388,314	\$518,873	\$835,354	\$868,136	123.6%	67.3%	3.9%
22230	Instruction	Library/Media Services - Audiovisual	\$7,395	\$4,562	\$2,844	\$952	-87.1%	-79.1%	-66.5%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$23,271	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$297,846	\$186,713	\$337,798	\$403,165	35.4%	115.9%	19.4%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$501,190	\$741,421	\$679,755	NA	35.6%	-8.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$564,276	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$18,400	\$55,054	\$16,609	NA	-9.7%	-69.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$3,600	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$40,372	\$117,250	\$85,918	NA	112.8%	-26.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$944,906	\$861,756	\$864,311	\$329,466	-65.1%	-61.8%	-61.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$12,713	\$7,938	\$4,278	\$0	-100.0%	-100.0%	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$1,584,569	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$33,975,839	\$44,317,241	\$48,556,860	\$48,591,087	43.0%	9.6%	0.1%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$118,465	\$0	\$0	NA	-100.0%	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$4,032	\$0	\$78,000	\$132,800	3193.7%	NA	70.3%
21190	Students	Attend. & Social Work Serv. - Other	\$61,143	\$0	\$0	\$0	-100.0%	NA	NA
21220	Students	Guidance Services - Counseling Services	\$694,890	\$989,389	\$1,048,014	\$1,056,454	52.0%	6.8%	0.8%
21340	Students	Health Services - Nurse Services	\$292,405	\$402,729	\$538,866	\$524,268	79.3%	30.2%	-2.7%
21390	Students	Health Services - Other Health Services	\$47,212	\$46,369	\$85,700	\$78,189	65.6%	68.6%	-8.8%
21430	Students	Psychological Services - Psychological Counseling	\$0	\$0	\$657,707	\$756,213	NA	NA	15.0%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$806,443	\$936,284	NA	NA	16.1%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$111,790	\$117,539	NA	NA	5.1%

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$94,570	\$99,701	NA	NA	5.4%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$234,671	\$287,174	NA	NA	22.4%
24100	School Administration	Office of The Principal	\$2,284,315	\$3,474,044	\$4,427,266	\$4,407,949	93.0%	26.9%	-0.4%
Student Instructional Support Total			\$3,383,997	\$5,030,997	\$8,083,027	\$8,396,571	148.1%	66.9%	3.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$44,284	\$115,946	\$161,928	\$167,127	277.4%	44.1%	3.2%
23150	General Administration	Board of Education - Legal Services	\$43,562	\$46,799	\$37,793	\$42,684	-2.0%	-8.8%	12.9%
23160	General Administration	Board of Education - Promotion Expenses	\$6,112	\$5,333	\$5,205	\$5,491	-10.2%	3.0%	5.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$13,109	\$20,879	\$66,934	\$181,036	1281.0%	767.1%	170.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$405,416	\$488,508	\$540,296	\$560,622	38.3%	14.8%	3.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$16,981	\$0	\$0	\$0	-100.0%	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$71,976	\$72,909	\$66,153	\$90,382	25.6%	24.0%	36.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$81,090	\$141,662	\$155,457	\$160,471	97.9%	13.3%	3.2%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$65,653	\$102,624	\$119,014	\$128,386	95.6%	25.1%	7.9%
25150	Central Services	Fiscal Services - Payroll Services	\$52,347	\$95,333	\$86,106	\$88,424	68.9%	-7.2%	2.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,104	\$150	\$45,870	\$12,042	472.2%	7950.0%	-73.7%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$1,985	\$1,995	\$1,975	\$2,026	2.1%	1.6%	2.6%
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$76,050	\$107,321	\$120,806	\$122,987	61.7%	14.6%	1.8%
25300	Central Services	Printing, Pub., and Duplicating Services	\$13,277	\$10,174	\$12,295	\$9,777	-26.4%	-3.9%	-20.5%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$114,968	\$128,030	\$135,377	NA	17.8%	5.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$255,085	\$222,933	\$246,701	NA	-3.3%	10.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$140,935	\$372,983	\$93,909	NA	-33.4%	-74.8%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$11,627	\$10,000	\$40	NA	-99.7%	-99.6%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$117,767	\$173,991	\$220,181	\$222,762	89.2%	28.0%	1.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$5,343,641	\$8,023,329	\$8,516,214	\$8,494,453	59.0%	5.9%	-0.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$11,154	\$12,750	\$13,276	\$3,640	-67.4%	-71.4%	-72.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$188,347	\$316,665	\$319,074	\$299,414	59.0%	-5.4%	-6.2%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$2,643	\$8,321	\$12,823	\$12,750	382.4%	53.2%	-0.6%
26600	Operation and Maintenance of Plant Services	Security Services	\$2,867	\$2,343	\$62,964	\$66,304	2212.3%	2729.5%	5.3%
26700	Operation and Maintenance of Plant Services	Insurance	\$31,611	\$268,111	\$449,685	\$426,340	1248.7%	59.0%	-5.2%
27010	Student Transportation	Service Area Direction	\$605,255	\$362,448	\$849,481	\$886,064	46.4%	144.5%	4.3%
27100	Student Transportation	Vehicle Operation	\$595,234	\$695,455	\$1,069,325	\$1,149,248	93.1%	65.3%	7.5%
27200	Student Transportation	Monitoring Services	\$2,755	\$5,792	\$712,217	\$742,982	26865.9%	12726.8%	4.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$559,028	\$668,800	\$1,069,506	\$1,131,631	102.4%	69.2%	5.8%
27400	Student Transportation	Purchase of School Buses	\$452,723	\$390,818	\$550,674	\$242,441	-46.4%	-38.0%	-56.0%
27500	Student Transportation	Insurance on Buses	\$5,366	\$83,175	\$111,460	\$112,185	1990.7%	34.9%	0.7%
27700	Student Transportation	Contracted Transportation Services	\$3,242,248	\$3,790,117	\$2,456,559	\$2,757,845	-14.9%	-27.2%	12.3%
27900	Student Transportation	Other Student Transportation Services	\$48,469	\$66,253	\$172,196	\$303,925	527.0%	358.7%	76.5%
27910	Student Transportation	Bus Driver Training	\$725	\$1,000	\$1,300	\$2,308	218.4%	130.8%	77.5%
31100	Food Services Operations	Service Area Direction	\$146,941	\$230,128	\$252,182	\$260,545	77.3%	13.2%	3.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$1,360,912	\$1,801,154	\$2,292,264	\$2,496,229	83.4%	38.6%	8.9%
31400	Food Services Operations	Food Purchases	\$1,273,562	\$1,618,549	\$2,335,403	\$2,289,898	79.8%	41.5%	-1.9%
Overhead and Operational Total			\$14,885,195	\$20,251,449	\$23,620,564	\$23,948,448	60.9%	18.3%	1.4%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$789,584	\$1,275,697	\$1,452,818	\$1,494,716	89.3%	17.2%	2.9%
33500	Category not Specified	Welfare Activities Services	\$33,665	\$0	\$0	\$0	-100.0%	NA	NA
33600	Category not Specified	Nonpublic School Pupil Services	\$14,652	\$3,123	\$170,626	\$53,581	265.7%	1615.9%	-68.6%
33990	Other Community Services	Other	\$12,887	\$164,844	\$11,045	\$8,903	-30.9%	-94.6%	-19.4%
41000	Category not Specified	Land Acquisition and Development	\$200,750	\$116,810	\$15,867	\$2,395	-98.8%	-97.9%	-84.9%
43000	Category not Specified	Professional Services	\$217,783	\$175,937	\$654,268	\$467,448	114.6%	165.7%	-28.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$4,559,044	\$9,322,605	\$6,250,031	\$12,060,803	164.5%	29.4%	93.0%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$611,494	\$533,291	\$1,151,941	\$1,096,660	79.3%	105.6%	-4.8%

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$383,970	\$204,978	\$72,895	\$256,582	-33.2%	25.2%	252.0%			
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$5,870	\$0	\$0	\$0	-100.0%	NA	NA			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$880,543	\$566,014	\$1,125,695	\$925,538	5.1%	63.5%	-17.8%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$27,926	\$0	\$352,978	\$0	-100.0%	NA	-100.0%			
51100	Principal on Debt	Bonds	\$1,230,000	\$1,085,753	\$674,446	\$0	-100.0%	-100.0%	-100.0%			
52100	Interest on Debt	Bonds	\$697,805	\$836,801	\$27,302	\$0	-100.0%	-100.0%	-100.0%			
52200	Interest on Debt	Temporary Loans	\$182,793	\$32,633	\$0	\$538,889	194.8%	1551.3%	NA			
53100	Lease Rental	Buildings-Principal	\$6,884,500	\$4,881,594	\$4,870,000	\$5,030,000	-26.9%	3.0%	3.3%			
53150	Lease Rental	Buildings-Interest	\$0	\$2,346,144	\$754,480	\$557,780	NA	-76.2%	-26.1%			
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$12,763	\$3,520	\$7,460	NA	-41.5%	111.9%			
60700	Category not Specified	Scholarships	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA			
Non Operational Total			\$16,734,265	\$21,558,987	\$17,587,913	\$22,500,754	34.5%	4.4%	27.9%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$374,151	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$44,276	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$126,304	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$36,814	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$2,132,874	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$243,297	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$464,965	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$104,301	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$8,844	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$1,034	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$1,175	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$259	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$3,647,456	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$415,606	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$668,136	\$0	\$0	\$0	NA	NA	NA			
26494 - NO	NA	Group Insurance - 2007 Account Code	\$196,008	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$16,170	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,886	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$2,226	\$0	\$0	\$0	NA	NA	NA			
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$461	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,080,482	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$64,926	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$71,886	\$0	\$0	\$0	NA	NA	NA			
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$15,837	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$9,719,373	\$0	\$0	\$0	NA	NA	NA			